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**FACSIMILE COVER SHEET**

To: Examiner Calvin Lee	Total Pages Sent: 26
Mail Stop Amendment	(including cover sheet)
Facsimile Number: 571-273-8300	Transmission Date: January 24, 2006

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

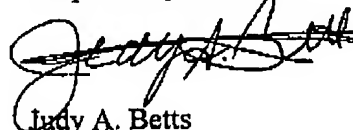
Applicant: Liu, *et al.* Docket No.: TSM03-0649  
Serial No: 10/775,290 Art Unit: 2818  
Date Filed: February 10, 2004  
Title: Spacer for a Split Gate Flash Memory Cell and a Memory Cell Employing the Same

**CERTIFICATION OF FACSIMILE TRANSMISSION**

I hereby certify that the following papers are being transmitted by facsimile to the U.S. Patent and Trademark Office at 571-273-8300 on the date shown above:

- Certification of Facsimile Transmission (1 page)
- Petition For Extension Of Time (2 duplicate pages)
- Amendment (22 pages)
- Statement of Common Ownership (1 page)

Respectfully submitted,



Judy A. Betts  
Legal Assistant

Confirmation Respectfully Requested

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## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants:	Liu, <i>et al.</i>	Docket No.:	TSM03-0649
Serial No.:	10/775,290	Art Unit:	2818
Filed:	January, 10, 2004	Examiner:	Calvin Lee
Title:	Spacer for a Split Gate Flash Memory Cell and a Memory Cell Employing the Same		


Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

## STATEMENT OF COMMON OWNERSHIP

At the time the invention of Application Serial No. 10/775,290 was made, both U.S. Application Serial No. 10/775,290 and U.S. Patent Application Publication No. 2005/0136676 A1 were owned by, or subject to an obligation of assignment to, a common owner.

Respectfully submitted,

January 24, 2006



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